

SPECIAL NOTICE

For further information contact:
Telephone Information Center
1-800-647-7706 or (360) 486-2345

Alternate Formats (360) 486-2342
Teletype 1-800-451-7985

Originally Published July 20, 1989—Reissued April 2002

Revision of Special Notice Previously Sent to Corporations Holding Nonresident Permits

Contrary to the Special Notice you recently received, qualified nonresident corporations may continue to make sales tax exempt purchases of goods for use outside Washington state using a nonresident permit.

On June 28, 1989, The Department of Revenue issued a Special Notice advising that corporations do not qualify for the retail sales tax exemption provided in Substitute House Bill (SHB) 1680. Under this law, which took effect July 1, 1989, the Department of Revenue no longer issues nonresident permits. Instead, qualified nonresidents may make tax-free purchases in Washington by presenting two pieces of acceptable identification at the time of purchase.

In our earlier Special Notice, we stated that the exemption was only available to natural persons. Upon reconsideration, the Department now concludes that the law was not intended to deprive nonresident corporate purchasers of the retail sales tax exemption which they previously enjoyed.

Any corporation with a nonresident permit valid through June 30, 1989, may continue to use the expired permit until further notice. The corporation should present the expired permit and a copy of this Special Notice to vendors to establish entitlement to the exemption.

To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 486-2342. Teletype (TTY) users please call 1-800-451-7985.

